

GOVERNMENT EXHIBIT 1

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF SOUTH CAROLINA
GREENVILLE DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

DENNIS D. BROOKS,
BARBARA D. BROOKS,
GREENVILLE COUNTY TAX
COLLECTOR,
COACH HILLS HOMEOWNER'S
ASSOCIATION, INC., and
SOUTH CAROLINA DEPARTMENT
OF REVENUE,

Defendants.

Case No. 6:17-cv-02010-TMC-JDA

DECLARATION OF ERIC HELMS

I, Eric Helms, declare pursuant to Title 28 United States Code § 1746 as follows:

1. I am employed by the Internal Revenue Service as a Revenue Officer in Greenville, South Carolina. As a Revenue Officer, I am delegated responsibility for collecting federal tax liabilities in assigned cases. I also have the duty to investigate assets of taxpayers and to forward recommendations to commence suit to collect taxes and enforce federal tax liens to the United States Department of Justice.

2. In my capacity as a Revenue Officer, I have access to and am readily familiar with IRS records, administrative files, and computerized information regarding the investigation of the federal tax liabilities for the taxpayers assigned to me. I also have personal knowledge of the manner in which such IRS's records, administrative files, and computerized information are created and maintained. I have access to the IRS collection files maintained by the IRS. I have

conducted a search of those records, and the facts set forth below are either from my personal knowledge or reflected in those records.

Dennis D. Brooks' Federal Income Tax Liabilities for 2000, 2005-2007, and 2011.

3. During the course of my duties, I was assigned to collect the assessed, but unpaid federal income tax liabilities of Dennis D. Brooks for the years 2000, 2005 through 2007, and 2011. Dennis D. Brooks failed to file tax returns for those years. As a result, the IRS calculated the income tax he owed for those years and sent notices of deficiency for the liabilities it determined to Brooks' last known address as required by the Internal Revenue Code. Brooks did not petition the United States Tax Court to challenge those notices of deficiency within ninety days of those notices being sent.

4. On the dates and in the amounts listed in the table below, a delegate of the Secretary of the Treasury assessed against Brooks the income taxes for the tax periods indicated, plus applicable penalties and interest:

Tax Year	Assessment Date	Tax	Interest	Penalties
2000	07/30/2007	\$56,184.00	\$32,395.58	\$3,021.76 *
				\$12,641.40 **
				\$14,046.00 ***
	07/15/2013		\$34,147.27	
	07/14/2014		\$4,355.67	
	07/20/2015		\$4,512.16	
	07/25/2016		\$5,060.64	
2005	05/11/2009	\$62,903.00	\$18,165.94	\$2,523.11 *
				\$14,152.95 **
				\$11,637.05 ***
	07/18/2011			\$4,088.69 ***
	07/15/2013		\$17,551.22	

	07/14/2014		\$3,978.95	
	07/20/2015		\$4,179.83	
	07/25/2016		\$4,758.02	
2006	05/11/2009	\$71,761.00	\$12,522.24	\$3,378.09 *
				\$16,069.50 **
				\$8,927.50 ***
	07/18/2011			\$8,927.50 ***
	07/15/2013		\$18,324.62	
	07/14/2014		\$4,238.83	
	07/20/2015		\$4,452.83	
	07/25/2016		\$5,068.78	
2007	04/26/2010	\$56,749.00	\$6,949.30	\$2,582.72 *
				\$12,768.08 **
				\$7,093.38 ***
	07/18/2011			\$7,093.37 ***
	07/15/2013		\$10,315.13	
	07/14/2014		\$3,144.63	
	07/20/2015		\$3,303.40	
	07/25/2016		\$3,760.61	
2011	12/29/2014	\$9,719.00	\$965.76	\$183.78 *
				\$2,098.58 **
				\$1,538.95 ***
	07/20/2015		\$237.46	\$606.26 ***
	07/25/2016		\$511.34	\$186.54 ***

- * Failure to Pre-Pay Penalty – IRC § 6654
- ** Failure to File Penalty - IRC § 6651(a)(1)
- *** Failure to Pay penalty - IRC § 6651(a)

5. Those assessments are set forth in the Certificate of Assessments, Payments and Other Specified Matters for the Brooks for Form 1040 for each of the years at issue, true and correct copies of which are attached to this declaration as Helms Exhibits A through E,

respectively. The first five digits of the taxpayer identification number(s) have been redacted for privacy purposes.

6. After confirming the assessments described in paragraph 4 above, I used the IRS computer system to create a Payoff Calculator to compute the unpaid balance of those assessments, plus accrued interest through August 6, 2018, for each tax period. Interest at the applicable quarterly rate is compounded daily in accordance with Sections 6621 and 6622 of the Internal Revenue Code (26 U.S.C.) and is calculated automatically by the Account Management System to create the Payoff Calculator's results. A true and correct copy of the Payoff Calculator for Brooks' unpaid income tax liabilities is attached to this declaration as Helms Exhibit F. That calculator includes an amount for 2016 that is not at issue in the above-captioned proceeding. The first five digits of the taxpayer identification number have been redacted for privacy purposes.

7. A delegate of the Secretary of the Treasury properly gave notice of the unpaid tax assessments described in paragraph 4, above, to Brooks and made demand for payment. Nevertheless, Brooks has failed to fully pay those assessments. As of August 6, 2018, Brooks owes the United States \$622,849.14 on those assessments, plus penalties and interest that continue to accrue subsequent to August 6, 2018 as provided by law.

Tax Liens on the Subject Property

8. As a result of Brooks' failure to satisfy the assessments described in paragraph 4 above after notice and demand for payment, federal tax liens arose on the dates of assessment and attached to all property and all rights to property of Brooks.

9. On the following dates, a delegate of the Secretary of the Treasury caused notices of federal tax lien to be recorded in the public records of Greenville County, South Carolina at the book and pages identified:

Date Recorded	Tax Year(s)	Book	Page
07/20/2010	2000 2005 2006	MI 51	1814
09/29/2015	2007 2011	MI 107	769
12/07/2016	2006	MI 122	1572

True and Correct copies of those notices are attached as Helms Exhibit G. The first five digits of the taxpayer identification number have been redacted for privacy.

10. During the course of my investigation of the assets of Dennis Brooks, I reviewed the public records of Greenville County, South Carolina. During that review, I obtained a copy of the deed dated December 17, 1979 by which Brooks and Barbara D. Brooks, acquired title to the real property located at 10 Twin Oaks Court, Greenville, South Carolina (“Subject Property”) from Sue A. Alton. That deed was recorded on January 24, 1980 in the public records of Greenville County, South Carolina at Book 1119, page 495. A true and correct copy of that deed is attached as Helms Exhibit H.

11. The legal description of the Subject Property is:

All that certain piece, parcel, or lot of land, situate, lying and being in the County of Greenville, State of South Carolina being shown and designated as Lot 110 on a plat of Coach Hill subdivision recorded in Plat Book 4X, Page 86 and refiled in Plat Book 4X, Page 94 in the Greenville County RMC Office and having, according said plat, the following metes and bounds, to-wit:

BEGINNING at a point on the southern side of Twin Oaks Court at the joint front corner lots 109 and 110 and running thence with the side of said Twin Oaks Court N. 56-17 E. 23.29 feet to a point and N. 43-07 E. 26.56 feet to a point at the joint front corner of Lots 110 and 111; thence with the common line of said lots, S.46-58 E. 153.26 feet to a point in the line in the line of Lot 112; thence with the line of said lot S.32-12 W. 112 feet to a point in the line of

property now or formerly of Mary Louise Tierney; thence with the line of said property N. 81-57 W. 100.18 feet to a point at the joint rear corner of Lots 109 and 110; thence with the common line of said lots, N. 3-23 E. 153.29 feet to the point of beginning and being the same property conveyed to Sue A. Alton, formerly Sue A. Smith by deed of Mary Elizabeth Briggs dated and recorded December 15, 1978 in the RMC Office for Greenville County in Deed Book 1093, Page 830

This being the same property conveyed to Dennis D. Brooks and Barbara D. Brooks by that certain deed of Sue A. Alton dated December 17, 1979 and recorded in Book 1119 Page 495 on January 24, 1980.

Tax Map No. 0540010118900

I declare under penalty of perjury that the foregoing is true and correct. Executed on the

9th day of August, 2018



Eric Helms
Revenue Officer
Internal Revenue Service

HELMS EXHIBIT A

United States



of America

**Department of the Treasury
Internal Revenue Service**

Date: APR 14 2017

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is an exact transcript of the Form 1040, U.S. Individual Income Tax Return for Dennis D Brooks in respect to the tax period ending December 31, 2000 reflecting all assessments penalties, interest, abatements, credits, refunds, and advance or unidentified payments relating thereto as disclosed by the records of this office as of the date of this certification are shown therein. Consisting of 14 pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By the direction of the Secretary of the Treasury:

Benjamin F. Ray

Benjamin F. Ray
Accounting Operations Manager
Kansas City Submission Processing Center



DENNIS D BROOKS

EIN/SSN: [REDACTED] 5744

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
 FORM: 1040 TAX PERIOD: DEC 2000

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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ADJUSTED GROSS INCOME
 194,949.00

TAXABLE INCOME
 189,261.00

10-17-2006	SUBSTITUTE FOR RETURN 89210-887-00094-6		0.00	11-06-2006
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02-06-2007 STATUTORY NOTICE OF
 DEFICIENCY

	ESTIMATED TAX PENALTY 20072908	3,021.76		07-30-2007
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	ADDITIONAL TAX ASSESSED 77254-591-64943-7 20072908	56,184.00		07-30-2007
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07-03-2007 STATUTORY NOTICE OF
 DEFICIENCY CLOSED

	LATE FILING PENALTY 20072908	12,641.40		07-30-2007
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	INTEREST ASSESSED 20072908	32,395.58		07-30-2007
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	FAILURE TO PAY TAX PENALTY 20072908	14,046.00		07-30-2007
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12-31-2007 MODULE IN FEDERAL PAYMENT
 LEVY PROGRAM

	ADDITIONAL TAX ASSESSED 89254-418-08856-8 20080508	0.00		02-11-2008
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DENNIS D BROOKS

EIN/SSN: [REDACTED] 5744

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2000

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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02-23-2009 FEDERAL PAYMENT MATCHED
OR LEVIED THROUGH FEDERAL
PAYMENT LEVY PROGRAM
GENERATED AND MAILED

02-23-2009 INTENT TO LEVY COLLECTION
DUE PROCESS NOTICE
LEVY NOTICE ISSUED

05-04-2009 FINAL NOTICE BEFORE LEVY
ON SOCIAL SECURITY
BENEFITS GENERATED AND
MAILED

07-08-2009 SUBSEQUENT PAYMENT 166.35

07-27-2009 FEDERAL PAYMENT MATCHED
OR LEVIED THROUGH FEDERAL
PAYMENT LEVY PROGRAM
GENERATED AND MAILED

08-12-2009 SUBSEQUENT PAYMENT 166.35

09-09-2009 SUBSEQUENT PAYMENT 166.35

FORM 4340 (REV. 01-2002)

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DENNIS D BROOKS

EIN/SSN: [REDACTED]-5744

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2000

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
10-14-2009	SUBSEQUENT PAYMENT		166.35	
11-10-2009	SUBSEQUENT PAYMENT		166.35	
12-09-2009	SUBSEQUENT PAYMENT		166.35	
01-13-2010	SUBSEQUENT PAYMENT		166.35	
02-10-2010	SUBSEQUENT PAYMENT		166.35	
03-10-2010	SUBSEQUENT PAYMENT		166.35	
04-14-2010	SUBSEQUENT PAYMENT		166.35	
05-12-2010	SUBSEQUENT PAYMENT		166.35	
06-09-2010	SUBSEQUENT PAYMENT		166.35	
07-14-2010	SUBSEQUENT PAYMENT		166.35	

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DENNIS D BROOKS

EIN/SSN: [REDACTED] 5744

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2000

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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07-16-2010 FEDERAL TAX LIEN

07-22-2010 LIEN CDP NOTICE

08-11-2010	SUBSEQUENT PAYMENT		166.35	
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09-08-2010	SUBSEQUENT PAYMENT		166.35	
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10-13-2010	SUBSEQUENT PAYMENT		166.35	
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11-10-2010	SUBSEQUENT PAYMENT		166.35	
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12-08-2010	SUBSEQUENT PAYMENT		166.35	
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01-12-2011	SUBSEQUENT PAYMENT		166.35	
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02-09-2011	SUBSEQUENT PAYMENT		166.35	
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03-09-2011	SUBSEQUENT PAYMENT		166.35	
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DENNIS D BROOKS

EIN/SSN: [REDACTED]-5744

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2000

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
04-13-2011	SUBSEQUENT PAYMENT		166.35	
05-11-2011	SUBSEQUENT PAYMENT		166.35	
06-08-2011	SUBSEQUENT PAYMENT		166.35	
07-13-2011	SUBSEQUENT PAYMENT		166.35	
08-10-2011	SUBSEQUENT PAYMENT		166.35	
09-14-2011	SUBSEQUENT PAYMENT		166.35	
10-12-2011	SUBSEQUENT PAYMENT		166.35	
11-09-2011	SUBSEQUENT PAYMENT		166.35	
12-14-2011	SUBSEQUENT PAYMENT		166.35	
01-11-2012	SUBSEQUENT PAYMENT		172.35	

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DENNIS D BROOKS

EIN/SSN: [REDACTED]-5744

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2000

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
02-08-2012	SUBSEQUENT PAYMENT		172.35	
03-14-2012	SUBSEQUENT PAYMENT		172.35	
04-11-2012	SUBSEQUENT PAYMENT		172.35	
05-09-2012	SUBSEQUENT PAYMENT		172.35	
06-13-2012	SUBSEQUENT PAYMENT		172.35	
07-11-2012	SUBSEQUENT PAYMENT		172.35	
08-08-2012	SUBSEQUENT PAYMENT		172.35	
09-12-2012	SUBSEQUENT PAYMENT		172.35	
10-10-2012	SUBSEQUENT PAYMENT		172.35	
11-14-2012	SUBSEQUENT PAYMENT		172.35	

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DENNIS D BROOKS

EIN/SSN: [REDACTED]-5744

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2000

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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12-12-2012	SUBSEQUENT PAYMENT		172.35	
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01-09-2013	SUBSEQUENT PAYMENT		174.75	
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02-13-2013	SUBSEQUENT PAYMENT		174.75	
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03-13-2013	SUBSEQUENT PAYMENT		174.75	
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04-10-2013	SUBSEQUENT PAYMENT		174.75	
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05-08-2013	SUBSEQUENT PAYMENT		174.75	
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06-12-2013	SUBSEQUENT PAYMENT		174.75	
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	INTEREST ASSESSED 20132605	34,147.27		07-15-2013
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07-10-2013	SUBSEQUENT PAYMENT		174.75	
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08-14-2013	SUBSEQUENT PAYMENT		174.75	
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DENNIS D BROOKS

EIN/SSN: [REDACTED] 5744

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2000

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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09-11-2013	SUBSEQUENT PAYMENT		174.75	
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12-11-2013	SUBSEQUENT PAYMENT		174.75	
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01-08-2014	SUBSEQUENT PAYMENT		177.60	
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02-12-2014	SUBSEQUENT PAYMENT		177.60	
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03-12-2014	SUBSEQUENT PAYMENT		177.60	
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04-09-2014	SUBSEQUENT PAYMENT		177.60	
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05-14-2014	SUBSEQUENT PAYMENT		177.60	
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06-11-2014	SUBSEQUENT PAYMENT		177.60	
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	INTEREST ASSESSED	4,355.67		07-14-2014
	20142605			

07-09-2014	SUBSEQUENT PAYMENT		177.60	
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DENNIS D BROOKS

EIN/SSN: [REDACTED]-5744

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2000

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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08-13-2014	SUBSEQUENT PAYMENT		177.60	
09-10-2014	SUBSEQUENT PAYMENT		177.60	
10-08-2014	SUBSEQUENT PAYMENT		177.60	
11-12-2014	SUBSEQUENT PAYMENT		177.60	
12-10-2014	SUBSEQUENT PAYMENT		177.60	
01-14-2015	SUBSEQUENT PAYMENT		180.90	
02-11-2015	SUBSEQUENT PAYMENT		180.90	
03-11-2015	SUBSEQUENT PAYMENT		180.90	
04-08-2015	SUBSEQUENT PAYMENT		180.90	
05-13-2015	SUBSEQUENT PAYMENT		180.90	

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DENNIS D BROOKS

EIN/SSN: 5744

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2000

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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06-10-2015	SUBSEQUENT PAYMENT		180.90	
	INTEREST ASSESSED 20152605	4,512.16		07-20-2015
07-08-2015	SUBSEQUENT PAYMENT		180.90	
08-12-2015	SUBSEQUENT PAYMENT		180.90	
09-09-2015	SUBSEQUENT PAYMENT		180.90	
10-14-2015	SUBSEQUENT PAYMENT		180.90	
11-10-2015	SUBSEQUENT PAYMENT		180.90	
11-23-2015	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
11-20-2015	SUBSEQUENT PAYMENT LEVY		349.70	

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DENNIS D BROOKS

EIN/SSN: [REDACTED] 5744

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
 FORM: 1040 TAX PERIOD: DEC 2000

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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12-21-2015	SUBSEQUENT PAYMENT LEVY		349.70	
	INTEREST ASSESSED 20162705	5,060.64		07-25-2016

09-23-2016 MODULE BLOCKED OR
 RELEASED FROM FEDERAL
 PAYMENT LEVY PROGRAM

10-26-2016	SUBSEQUENT PAYMENT LEVY		319.50	
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11-18-2016	SUBSEQUENT PAYMENT LEVY		319.50	
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12-19-2016	SUBSEQUENT PAYMENT LEVY		345.50	
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01-26-2017	SUBSEQUENT PAYMENT LEVY		345.50	
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02-23-2017	SUBSEQUENT PAYMENT LEVY		345.50	
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03-24-2017	SUBSEQUENT PAYMENT LEVY		345.50	
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DENNIS D BROOKS

EIN/SSN: [REDACTED]-5744

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2000

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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04-17-2017 INITIAL LEVY ISSUED
(EFFECTIVE 01-01-2017)

07-05-2004 Taxpayer Delinquency Notice

08-30-2004 Taxpayer Delinquency Notice

07-30-2007 Statutory Notice of Balance Due

09-03-2007 Notice of Balance Due

10-08-2007 Notice of Balance Due

11-12-2007 Statutory Notice of Intent to Levy

07-20-2009 Statutory Notice of Balance Due

07-18-2011 Statutory Notice of Balance Due

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DENNIS D BROOKS

EIN/SSN: [REDACTED]-5744

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2000

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
07-16-2012	Statutory Notice of Balance Due			
07-15-2013	Statutory Notice of Balance Due			
07-14-2014	Statutory Notice of Balance Due			
07-20-2015	Statutory Notice of Balance Due			
07-25-2016	Statutory Notice of Balance Due			

FORM 4340 (REV. 01-2002)

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DENNIS D BROOKS

EIN/SSN: [REDACTED]-5744

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2000

BALANCE 150,716.78

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: 

PRINT NAME: Benjamin F. Ray

TITLE: Accounting Operations Manager

DELEGATION ORDER: KCSPC-11-5-01

LOCATION: INTERNAL REVENUE SERVICE
KANSAS CITY, MO

ACCOUNT STATUS DATE 04/11/2017

HELMS EXHIBIT B

United States



of America

**Department of the Treasury
Internal Revenue Service**

Date: **APR 14 2017**

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is an exact transcript of the Form 1040, U.S. Individual Income Tax Return for Dennis D Brooks in respect to the tax period ending December 31, 2005 reflecting all assessments penalties, interest, abatements, credits, refunds, and advance or unidentified payments relating thereto as disclosed by the records of this office as of the date of this certification are shown therein. Consisting of 5 pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By the direction of the Secretary of the Treasury:

Benjamin F. Ray

Benjamin F. Ray
Accounting Operations Manager
Kansas City Submission Processing Center



DENNIS D BROOKS

EIN/SSN: [REDACTED] 5744
[REDACTED] 1233TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2005

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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ADJUSTED GROSS INCOME
221,775.00TAXABLE INCOME
216,775.00

09-04-2008	SUBSTITUTE FOR RETURN 19210-888-00000-8		0.00	09-29-2008
	ESTIMATED TAX PENALTY 20091708		2,523.11	05-11-2009
	LATE FILING PENALTY 20091708		14,152.95	05-11-2009
	ADDITIONAL TAX ASSESSED BY EXAMINATION AUDIT DEFICIENCY PER DEFAULT OF 90 DAY LETTER ASED 20120511 19247-513-00695-9 20091708		62,903.00	05-11-2009
05-11-2009	RENUMBERED RETURN 19247-513-00695-9			
	INTEREST ASSESSED 20091708		18,165.94	05-11-2009
	FAILURE TO PAY TAX PENALTY 20091708		11,637.05	05-11-2009
09-07-2009	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
09-21-2009	FEDERAL PAYMENT MATCHED OR LEVIED THROUGH FEDERAL PAYMENT LEVY PROGRAM GENERATED AND MAILED			

DENNIS D BROOKS

EIN/SSN: [REDACTED] 5744

1233

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2005

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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09-21-2009 INTENT TO LEVY COLLECTION
DUE PROCESS NOTICE
LEVY NOTICE ISSUED

11-30-2009 FINAL NOTICE BEFORE LEVY
ON SOCIAL SECURITY
BENEFITS GENERATED AND
MAILED

07-16-2010 FEDERAL TAX LIEN

07-22-2010 LIEN CDP NOTICE

FAILURE TO PAY TAX PENALTY 20112708	4,088.69	07-18-2011
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INTEREST ASSESSED 20132605	17,551.22	07-15-2013
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INTEREST ASSESSED 20142605	3,978.95	07-14-2014
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INTEREST ASSESSED 20152605	4,179.83	07-20-2015
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11-23-2015 MODULE REVERSED OUT OF
FEDERAL PAYMENT LEVY
PROGRAM

FORM 4340 (REV. 01-2002)

PAGE 2

DENNIS D BROOKS

EIN/SSN:

5744

1233

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2005

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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INTEREST ASSESSED
20162705

4,758.02

07-25-2016

09-23-2016 MODULE BLOCKED OR
RELEASED FROM FEDERAL
PAYMENT LEVY PROGRAM

04-17-2017 INITIAL LEVY ISSUED
(EFFECTIVE 01-01-2017)

05-11-2009 Statutory Notice of Balance Due

06-15-2009 Statutory Notice of Intent to Levy

07-18-2011 Statutory Notice of Balance Due

07-16-2012 Statutory Notice of Balance Due

07-15-2013 Statutory Notice of Balance Due

07-14-2014 Statutory Notice of Balance Due

07-20-2015 Statutory Notice of Balance Due

FORM 4340 (REV. 01-2002)

PAGE 3

DENNIS D BROOKS

EIN/SSN: [REDACTED] 5744

1233

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040 TAX PERIOD: DEC 2005

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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07-25-2016 Statutory Notice of Balance Due

FORM 4340 (REV. 01-2002)

PAGE 4

DENNIS D BROOKS

EIN/SSN: 5744
1233

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2005

BALANCE 143,938.76

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER:

Benjamin F. Ray

PRINT NAME: Benjamin F. Ray

TITLE: Accounting Operations Manager

DELEGATION ORDER: KCSPC-11-5-01

LOCATION: INTERNAL REVENUE SERVICE
KANSAS CITY, MO

ACCOUNT STATUS DATE 04/11/2017

HELMS EXHIBIT C

United States



of America

**Department of the Treasury
Internal Revenue Service**

Date: **APR 14 2017**

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is an exact transcript of the Form 1040, U.S. Individual Income Tax Return for Dennis D Brooks in respect to the tax period ending December 31, 2006 reflecting all assessments penalties, interest, abatements, credits, refunds, and advance or unidentified payments relating thereto as disclosed by the records of this office as of the date of this certification are shown therein. Consisting of 5 pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By the direction of the Secretary of the Treasury:

Benjamin F. Ray

Benjamin F. Ray
Accounting Operations Manager
Kansas City Submission Processing Center



DENNIS D BROOKS

EIN/SSN: 5744
1233TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2006

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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ADJUSTED GROSS INCOME
249,496.00

TAXABLE INCOME
243,246.00

09-04-2008	SUBSTITUTE FOR RETURN 19210-888-00000-8		0.00	09-29-2008
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	ESTIMATED TAX PENALTY 20091708	3,378.09		05-11-2009
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	LATE FILING PENALTY 20091708	16,069.50		05-11-2009
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04-15-2007	WITHHOLDING CREDIT		341.00	
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	ADDITIONAL TAX ASSESSED BY EXAMINATION AUDIT DEFICIENCY PER DEFAULT OF 90 DAY LETTER ASED 20120511 19247-513-00696-9 20091708	71,761.00		05-11-2009
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05-11-2009	RENUMBERED RETURN 19247-513-00696-9			
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	INTEREST ASSESSED 20091708	12,522.24		05-11-2009
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	FAILURE TO PAY TAX PENALTY 20091708	8,927.50		05-11-2009
--	---	----------	--	------------

09-07-2009	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
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09-21-2009	FEDERAL PAYMENT MATCHED OR LEVIED THROUGH FEDERAL PAYMENT LEVY PROGRAM GENERATED AND MAILED			
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DENNIS D BROOKS

EIN/SSN: 5744
1233TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2006

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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09-21-2009	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			
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11-30-2009	FINAL NOTICE BEFORE LEVY ON SOCIAL SECURITY BENEFITS GENERATED AND MAILED			
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07-16-2010	FEDERAL TAX LIEN			
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08-09-2010	FEES AND COLLECTION COSTS		10.00	
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07-22-2010	LIEN CDP NOTICE			
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	FAILURE TO PAY TAX PENALTY 20112708	8,927.50		07-18-2011
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	INTEREST ASSESSED 20132605	18,324.62		07-15-2013
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	INTEREST ASSESSED 20142605	4,238.83		07-14-2014
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	INTEREST ASSESSED 20152605	4,452.83		07-20-2015
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FORM 4340 (REV. 01-2002)

PAGE 2

DENNIS D BROOKS

EIN/SSN: [REDACTED] 5744
[REDACTED] 1233TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2006

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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11-23-2015	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
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	INTEREST ASSESSED	5,068.78		07-25-2016
	20162705			

09-23-2016	MODULE BLOCKED OR RELEASED FROM FEDERAL PAYMENT LEVY PROGRAM			
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12-26-2016	FEES AND COLLECTION COSTS	10.00		
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12-06-2016	LIEN CDP NOTICE			
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12-02-2016	FEDERAL TAX LIEN			
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04-17-2017	INITIAL LEVY ISSUED (EFFECTIVE 01-01-2017)			
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07-07-2008	Taxpayer Delinquency Notice			
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05-11-2009	Statutory Notice of Balance Due			
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06-15-2009	Statutory Notice of Intent to Levy			
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07-18-2011	Statutory Notice of Balance Due			
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FORM 4340 (REV. 01-2002)

PAGE 3

DENNIS D BROOKS

EIN/SSN: [REDACTED]

5744

1233

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040 TAX PERIOD: DEC 2006

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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07-16-2012	Statutory Notice of Balance Due			
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07-15-2013	Statutory Notice of Balance Due			
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07-14-2014	Statutory Notice of Balance Due			
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07-20-2015	Statutory Notice of Balance Due			
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07-25-2016	Statutory Notice of Balance Due			
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FORM 4340 (REV. 01-2002)

PAGE 4

DENNIS D BROOKS

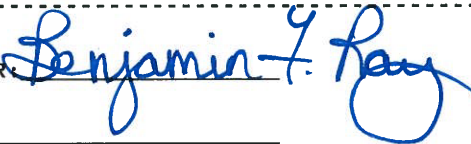
EIN/SSN: 5744
1233

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2006

BALANCE 153,349.89

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER:



PRINT NAME: Benjamin F. Ray

TITLE: Accounting Operations Manager

DELEGATION ORDER: KCSPC-11-5-01

LOCATION: INTERNAL REVENUE SERVICE
KANSAS CITY, MO

ACCOUNT STATUS DATE 04/11/2017

HELMS EXHIBIT D

United States



of America

**Department of the Treasury
Internal Revenue Service**

Date: APR 14 2017

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is an exact transcript of the Form 1040, U.S. Individual Income Tax Return for Dennis D Brooks in respect to the tax period ending December 31, 2007 reflecting all assessments penalties, interest, abatements, credits, refunds, and advance or unidentified payments relating thereto as disclosed by the records of this office as of the date of this certification are shown therein. Consisting of 5 pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By the direction of the Secretary of the Treasury:

Benjamin F. Ray

Benjamin F. Ray
Accounting Operations Manager
Kansas City Submission Processing Center



DENNIS D BROOKS

EIN/SSN: 5744

1233

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040 TAX PERIOD: DEC 2007

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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ADJUSTED GROSS INCOME
208,330.00

TAXABLE INCOME
201,847.00

08-06-2009	SUBSTITUTE FOR RETURN 29210-888-00000-9		0.00	08-24-2009
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	ESTIMATED TAX PENALTY 20101508	2,582.72		04-26-2010
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	LATE FILING PENALTY 20101508	12,768.08		04-26-2010
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04-15-2008	WITHHOLDING CREDIT		2.00	
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	ADDITIONAL TAX ASSESSED BY EXAMINATION AUDIT DEFICIENCY PER DEFAULT OF 90 DAY LETTER ASED 20130420 29247-495-00174-0 20101508	56,749.00		04-26-2010
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04-26-2010	RENUMBERED RETURN 29247-495-00174-0			
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	INTEREST ASSESSED 20101508	6,949.30		04-26-2010
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	FAILURE TO PAY TAX PENALTY 20101508	7,093.38		04-26-2010
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08-23-2010	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
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09-20-2010	FEDERAL PAYMENT MATCHED OR LEVIED THROUGH FEDERAL PAYMENT LEVY PROGRAM GENERATED AND MAILED			
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FORM 4340 (REV. 01-2002)

PAGE 1

DENNIS D BROOKS

EIN/SSN: [REDACTED] 5744
[REDACTED] 1233TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2007

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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09-20-2010 INTENT TO LEVY COLLECTION
DUE PROCESS NOTICE
LEVY NOTICE ISSUED

11-29-2010 FINAL NOTICE BEFORE LEVY
ON SOCIAL SECURITY
BENEFITS GENERATED AND
MAILED

FAILURE TO PAY TAX PENALTY 20112708	7,093.37	07-18-2011
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10-16-2010 INTENT TO LEVY COLLECTION
DUE PROCESS NOTICE
COLL DUE PROCESS NOTICE
REFUSED/UNCLAIMED

INTEREST ASSESSED 20132605	10,315.13	07-15-2013
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INTEREST ASSESSED 20142605	3,144.63	07-14-2014
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INTEREST ASSESSED 20152605	3,303.40	07-20-2015
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09-25-2015 FEDERAL TAX LIEN

FORM 4340 (REV. 01-2002)

PAGE 2

DENNIS D BROOKS

EIN/SSN: [REDACTED] 5744
1233TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2007

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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10-19-2015	FEES AND COLLECTION COSTS		10.00	
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09-29-2015	LIEN CDP NOTICE			
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11-23-2015	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
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	INTEREST ASSESSED 20162705	3,760.61		07-25-2016
--	-------------------------------	----------	--	------------

09-23-2016	MODULE BLOCKED OR RELEASED FROM FEDERAL PAYMENT LEVY PROGRAM			
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04-17-2017	INITIAL LEVY ISSUED (EFFECTIVE 01-01-2017)			
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04-20-2009	Taxpayer Delinquency Notice			
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04-26-2010	Statutory Notice of Balance Due			
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05-31-2010	Statutory Notice of Intent to Levy			
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07-18-2011	Statutory Notice of Balance Due			
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07-16-2012	Statutory Notice of Balance Due			
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FORM 4340 (REV. 01-2002)

PAGE 3

DENNIS D BROOKS

EIN/SSN: [REDACTED] 5744
1233

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2007

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
07-15-2013	Statutory Notice of Balance Due			
07-14-2014	Statutory Notice of Balance Due			
07-20-2015	Statutory Notice of Balance Due			
07-25-2016	Statutory Notice of Balance Due			

FORM 4340 (REV. 01-2002)

PAGE 4

DENNIS D BROOKS

EIN/SSN: [REDACTED] 5744
[REDACTED] 1233

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2007

BALANCE 113,767.62

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: 

PRINT NAME: Benjamin F. Ray

TITLE: Accounting Operations Manager

DELEGATION ORDER: KCSPC-11-5-01

LOCATION: INTERNAL REVENUE SERVICE
KANSAS CITY, MO

ACCOUNT STATUS DATE 04/11/2017

HELMS EXHIBIT E

United States



of America

**Department of the Treasury
Internal Revenue Service**

Date: **APR 14 2017**

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is an exact transcript of the Form 1040, U.S. Individual Income Tax Return for Dennis D Brooks in respect to the tax period ending December 31, 2011 reflecting all assessments penalties, interest, abatements, credits, refunds, and advance or unidentified payments relating thereto as disclosed by the records of this office as of the date of this certification are shown therein. Consisting of 4 pages

under the custody of this office.



IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By the direction of the Secretary of the Treasury:

Benjamin F. Ray

Benjamin F. Ray
Accounting Operations Manager
Kansas City Submission Processing Center

DENNIS D BROOKS

EIN/SSN:

5744

1233

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040 TAX PERIOD: DEC 2011

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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ADJUSTED GROSS INCOME
63,860.00

TAXABLE INCOME
54,360.00

11-05-2013	SUBSTITUTE FOR RETURN 28210-888-00000-3		0.00	11-25-2013
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	ESTIMATED TAX PENALTY 20145005	183.78		12-29-2014
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	LATE FILING PENALTY 20145005	2,098.58		12-29-2014
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04-15-2012	WITHHOLDING CREDIT		392.00	
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	ADDITIONAL TAX ASSESSED BY EXAMINATION AUDIT DEFICIENCY PER DEFAULT OF 90 DAY LETTER ASED 20171222 28247-738-00560-4 20145005	9,719.00		12-29-2014
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12-29-2014	RENUMBERED RETURN 28247-738-00560-4			
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	INTEREST ASSESSED 20145005	965.76		12-29-2014
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	FAILURE TO PAY TAX PENALTY 20145005	1,538.95		12-29-2014
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04-13-2015	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
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04-27-2015	FEDERAL PAYMENT MATCHED OR LEVIED THROUGH FEDERAL PAYMENT LEVY PROGRAM GENERATED AND MAILED			
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FORM 4340 (REV. 01-2002)

PAGE 1

DENNIS D BROOKS

EIN/SSN:

5744

1233

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040 TAX PERIOD: DEC 2011

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
------	----------------------------	---	----------------------------------	---------------------------------------

04-27-2015 INTENT TO LEVY COLLECTION
DUE PROCESS NOTICE
LEVY NOTICE ISSUED

07-06-2015 FINAL NOTICE BEFORE LEVY
ON SOCIAL SECURITY
BENEFITS GENERATED AND
MAILED

INTEREST ASSESSED 20152605	237.46	07-20-2015
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FAILURE TO PAY TAX PENALTY 20152605	606.26	07-20-2015
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09-25-2015 FEDERAL TAX LIEN

09-29-2015 LIEN CDP NOTICE

11-23-2015 MODULE REVERSED OUT OF
FEDERAL PAYMENT LEVY
PROGRAM

INTEREST ASSESSED 20162705	511.34	07-25-2016
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FAILURE TO PAY TAX PENALTY 20162705	186.54	07-25-2016
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FORM 4340 (REV. 01-2002)

PAGE 2

DENNIS D BROOKS

EIN/SSN: [REDACTED] 5744
[REDACTED] 1233

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2011

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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09-23-2016 MODULE BLOCKED OR
RELEASED FROM FEDERAL
PAYMENT LEVY PROGRAM

04-17-2017 INITIAL LEVY ISSUED
(EFFECTIVE 01-01-2017)

12-29-2014 Statutory Notice of Balance Due

01-26-2015 Statutory Notice of Intent to Levy

07-20-2015 Statutory Notice of Balance Due

07-25-2016 Statutory Notice of Balance Due

FORM 4340 (REV. 01-2002)

PAGE 3

DENNIS D BROOKS

EIN/SSN:

5744

1233

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040 TAX PERIOD: DEC 2011

BALANCE 15,655.67

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: 

PRINT NAME: Benjamin F. Ray

TITLE: Accounting Operations Manager

DELEGATION ORDER: KCSPC-11-5-01

LOCATION: INTERNAL REVENUE SERVICE
KANSAS CITY, MO

ACCOUNT STATUS DATE 04/11/2017

HELMS EXHIBIT F

PAYOFF CALCULATOR

Name: DENNIS D & BARBARA D BROOKS SSN: [REDACTED] 5744

Calculation Result Based on INTST

MFT	Tax Period	Assessed Tax/Penalty	08/06/2018 (Target Date)			09/05/2018 (Target Date + 30 Days)			IDRS Hold Conditions
			Total FTP	Total Interest	Balance	Total FTP	Total Interest	Balance	
30	200012	50,663.46	14,046.00	93,678.42	158,387.88	14,046.00	94,330.62	159,040.08	
30	200512	79,579.06	15,725.74	61,367.65	156,672.45	15,725.74	62,012.79	157,317.59	
30	200612	90,887.59	17,855.00	58,173.37	166,915.96	17,855.00	58,860.69	167,603.28	
30	200712	72,107.80	14,186.75	37,537.64	123,832.19	14,186.75	38,047.55	124,342.10	
30	201112	11,609.36	2,331.75	3,099.55	17,040.66	2,331.75	3,169.72	17,110.83	
30	201612	946.00	113.52	54.86	1,114.38	122.98	59.02	1,128.00	
Total		305,793.27	64,258.76	253,911.49	623,963.52	64,268.22	256,480.39	626,541.88	

Installment Agreement present. Determine whether to include the User Fee in the above total.

[Print](#) [Close](#) [Return to Calculator](#)

HELMS EXHIBIT G

3351

Department of the Treasury - Internal Revenue Service

Form 668 (Y)(c)

(Rev. February 2004)

Notice of Federal Tax Lien

Area: SMALL BUSINESS/SELF EMPLOYED AREA #3 Lien Unit Phone: (800) 829-3903	Serial Number 677200910	For Optional Use by Recording Office
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As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer DENNIS D BROOKS

Residence 10 TWIN OAKS CT
GREENVILLE, SC 29615-3839

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2000	XXX-XX-5744	07/30/2007	08/29/2017	116292.54
1040	12/31/2005	XXX-XX-5744	05/11/2009	06/10/2019	109382.05
1040	12/31/2006	XXX-XX-5744	05/11/2006	06/10/2016	112317.33

FILED FOR RECORD IN GREENVILLE COUNTY, SC ROD
2010048545 Book:MI 51 Page:1814-1814
July 20, 2010 02:00:28 PM

Timothy J. Hanney



July 20, 2010 02:00:28 PM
Rec:\$10.00 Cnty Tax:\$0.00 State Tax:\$0.00

2010048545

Book:MI 51

T/LIEN
1 PG

Page:1814-1814

FILED IN GREENVILLE COUNTY, SC

Place of Filing REGISTER OF DEEDS GREENVILLE SQUARE GREENVILLE, SC 29601	Total \$ 337991.92
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This notice was prepared and signed at BALTIMORE, MD, on this,


the 13th day of July, 2010.

Signature R. A. Mitchell Title ACS 23-00-0008
for THERESA HARLEY (800) 829-3903

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 60025X

Form 668 (Y)(c) (Rev. February 2004)	5216	Department of the Treasury - Internal Revenue Service Notice of Federal Tax Lien			
Area: SMALL BUSINESS/SELF EMPLOYED AREA #3 Lien Unit Phone: (800) 913-6050		Serial Number <div style="text-align: right;">176745815</div>		For Optional Use by Recording Office	
As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.					
Name of Taxpayer DENNIS D BROOKS					
Residence 10 TWIN OAKS CT GREENVILLE, SC 29615-3839					
IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).					
Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2007	XXX-XX-5744	04/26/2010	05/26/2020	109997.01
1040	12/31/2011	XXX-XX-5744	12/29/2014	01/28/2025	14957.79
 2015075579 T/LIEN Book: MI 0107 Page: 0769 - 0769 September 29, 2015 09:31:52 AM Rec: \$10.00 FILED IN GREENVILLE COUNTY, SC <i>Timothy J. Hanney</i>					1 Pgs
Place of Filing REGISTER OF DEEDS GREENVILLE SQUARE GREENVILLE, SC 29601					Total \$ 124954.80

This notice was prepared and signed at BALTIMORE, MD, on this,

the 16th day of September, 2015.

Signature <i>Cheryl Cordaro</i> for SHENIKA JOHNSON	Title REVENUE OFFICER (803) 312-7837 <div style="text-align: right;">23-12-3417</div>
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(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien
 Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y)(c)
(Rev. February 2004)

14742

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

Area:

SMALL BUSINESS/SELF EMPLOYED AREA #3
Lien Unit Phone: (800) 913-6050

Serial Number

239497716

For Optional Use by Recording Office

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer DENNIS D BROOKS

Residence 10 TWIN OAKS CT
GREENVILLE, SC 29615-3839

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2006	XXX-XX-5744	05/11/2009	06/10/2019	153339.89

2016098251
T/LIEN Book: MI 0122 Page: 1572 - 1572 1 Pgs
December 7, 2016 09:30:46 AM
Rec: \$10.00
FILED IN GREENVILLE COUNTY, SC *Timothy J. Harvey*

Place of Filing

REGISTER OF DEEDS
GREENVILLE SQUARE
GREENVILLE, SC 29601

Total \$ 153339.89

This notice was prepared and signed at BALTIMORE, MD, on this,

the 25th day of November, 2016.

Signature

Cheryl Cordery

for ERIC HELMS

Title

REVENUE OFFICER

23-14-2234

(864) 286-7056 x158

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)

2016098251 MI BK 0122 PG 1572 (LAST PAGE) 5X

HELMS EXHIBIT H

Grantor's Address: 10 Twin Oaks Court, Greenville, S. C. 29615
 TITLE TO REAL ESTATE—Office of Deeds, Walker Road & Main, Greenville, S. C.

STATE OF SOUTH CAROLINA }
 COUNTY OF GREENVILLE }

564
 J. L. AM '80
 RSLEY

BOOK 1119 PAGE 495

KNOW ALL MEN BY THESE PRESENTS, that Sue A. Smith, now by marriage Sue A. Alton

in consideration of Thirty-Three Thousand Three Hundred Thirty-Seven and 43/100ths Dollars, and assumption of mortgage as hereinafter set out to the grantor(s) in hand paid at and before the sealing of these presents by the grantor(s), the receipt of which is hereby acknowledged, have granted, bargained, sold and released, and by these presents do grant, bargain, sell and release unto

DENNIS D. BROOKS AND BARBARA D. BROOKS, THEIR HEIRS AND ASSIGNS, FOREVER:

All that certain piece, parcel or lot of land situate, lying and being in the County of Greenville, State of South Carolina being shown and designated as Lot 110 on a plat of Coach Hills Subdivision recorded in Plat Book 4X, Page 86 and refiled in Plat Book 4X, Page 94 in the Greenville County RMC Office and having, according to said plat, the following metes and bounds, to-wit:

BEGINNING at a point on the southern side of Twin Oaks Court at the joint front corner of Lots 109 and 110 and running thence with the side of said Twin Oaks Court N. 56-17 E. 23.29 feet to a point and N. 43-07 E. 26.56 feet to a point at the joint front corner of Lots 110 and 111; thence with the common line of said lots, S. 46-58 E. 153.26 feet to a point in the line of Lot 112; thence with the line of said lot, S. 32-12 W. 112 feet to a point in the line of property now or formerly of Mary Louise Tierney; thence with the line of said property N. 81-57 W. 100.18 feet to a point at the joint rear corner of Lots 109 and 110; thence with the common line of said lots, N. 3-23 E. 153.29 feet to the point of beginning and being the same property conveyed to the grantor herein by deed of Mary Elizabeth Briggs dated and recorded December 15, 1978 in the RMC Office for Greenville County in Deed Book 1093, Page 839.

(11)-200-542.1-1-189

This conveyance is made subject to all easements, rights of way and covenants of record applicable to the property hereinabove described and to such governmental statutes, ordinances, rules and regulations as may be applicable to said property.

As a part of the consideration herein, the grantees assume and agrees to pay that certain mortgage held by Fidelity Federal Savings and Loan Association recorded August 22, 1975 in the RMC Office for Greenville County, South Carolina in Mortgage Book 1346, Page 749 and having a present balance of \$36,612.57.

together with all and singular the rights, tenements, hereditaments and appurtenances to said premises belonging or in any wise incident or appurtenant, to have and to hold all and singular the premises before mentioned unto the grantor(s), and the grantor(s) heirs or successors and assigns, forever. And the grantor(s) do hereby bind the grantor(s) and the grantor(s) heirs or successors, executors and administrators to warrant and defend all and singular said premises unto the grantor(s) and the grantor(s) heirs or successors and against every person whatsoever lawfully claiming or to claim the same or any part thereof.

WITNESS the grantor(s) hand(s) and seal(s) this 17th day of December 1979.

SIGNED, sealed and delivered to the presence of

A. M. G. G. G. G.

C. M. G. G. G. G.

Sue A. Smith now by marriage Sue A. Alton (SEAL)
Sue A. Alton (SEAL)

STATE OF SOUTH CAROLINA
 COUNTY OF GREENVILLE

PROBATE

Personally appeared the undersigned witness and made oath that s/he saw the within named grantor(s) sign, seal and as the grantor(s) set out and read, deliver the within written deed and that s/he, with the other witness subscribed above, witnessed the execution thereof.

SWORN to before me this 17th day of December 1979.

C. M. G. G. G. G. (SEAL)
 Notary Public for South Carolina
 My commission expires 7/23/83

STATE OF SOUTH CAROLINA
 COUNTY OF

UNNECESSARY--FEMALE GRANTOR
 RENUNCIATION OF DOWER

225.36

I, the undersigned Notary Public, do hereby certify unto all whom it may concern, that the undersigned wife (name of the above named grantor) did this day appear before me, and each, upon being privately and separately examined by me, did declare that she does freely, voluntarily, and without any compulsion, threat or fear of any person whomsoever, renounce, release, and forever relinquish unto the grantor(s) and the grantor(s) heirs or successors and assigns, all her interest and estate, and all her right and claim of dower of, in and to all and singular the premises within mentioned and referred.

GIVEN under my hand and seal this

at 9:34 A.M.

RECORDED JAN 24 1980

4328 RW-2

36.65